

**Re: Lehman Brothers Holdings Inc.**  
**Debtor Name: Lehman Re LTD**  
**Chapter 11 Case# 08-13555 (JMP)**  
**Claim#10424, Docket #21213**  
**for A. M. Best Company Inc.**  
**Our Account#9767600**  
**Our Invoice#2223440 dated 7/2/2008**

**EXHIBIT 13:**

**A. M. BEST'S ANSWERS TO COURT'S MOTION,  
IN OCTOBER 15, 2010 LETTER AND REVISED PROOF OF CLAIM  
ADDING DEBTOR INFO OMITTED IN ERROR**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.* : Chapter 11 Case No.

Debtors. : 08-13555 (JMP)

Debtors. : (Jointly Administered)

LBH OMNI46 09-24-2010 (MERGE2.TXNUM2) 4000057187 MAIL ID \*\*\* 0033526368 \*\*\* BSUSe: 35  
X  
A.M. BEST COMPANY, INC.  
AMBEST ROAD  
OLDWICK, NJ 08858

THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT  
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,  
PLEASE CONTACT DEBTORS' COUNSEL,  
ERIK ENCARNACION, ESQ., AT 214-746-7700.

NOTICE OF HEARING ON DEBTORS' FORTY-SIXTH OMNIBUS  
OBJECTION TO CLAIMS (NO DEBTOR CLAIMS)

CLAIM TO BE DISALLOWED & EXPUNGED			
Creditor Name and Address:	Claim Number:	10424	
A.M. BEST COMPANY, INC. AMBEST ROAD OLDWICK, NJ 08858	Date Filed:	9/4/2009	
	Classification and Amount:	UNSECURED: \$ 150,000.00	

PLEASE TAKE NOTICE that, on September 24, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Forty-Sixth Omnibus Objection to Claims (No Debtor Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").<sup>1</sup>

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases [Docket No. 4271], as it was submitted without specifying a case number or a Debtor against whom the claim is asserted. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction, or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written website at <http://www.lehman-docket.com>.

<sup>1</sup> A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court or provided to the Debtors in response to the Derivative Questionnaire and/or Guarantee Questionnaire (as defined in the order, dated July 2, 2009, establishing the deadline for filing proofs of claim, approving the form and manner of notice thereof and approving the proof of claim form [Docket No. 4271]), upon which you will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Veltz-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

A hearing will be held on November 10, 2010 to consider the Objection. The hearing will be held at 10:00 a.m. Prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Debtors, however, reserve the right to continue the hearing on the Objection with respect to your claim(s). If the Debtors do continue the hearing with respect to your claim(s), then the hearing will be held at a later date. If the Debtors do not continue the hearing with respect to your claim(s), then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT disallow, expunge, reduce, or reclassify your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then the Debtors have the right to object on other grounds to the claim(s) (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov).

If you wish to view the complete Objection, you can do so on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov) (a PACER login and password are required and can be obtained through the PACER Service Center at [www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)), or for free at <http://www.lehman-docket.com>. If you would like to request a complete copy of the Objection at the Debtors' expense, please contact the Debtors' approved claims agent Epiq Bankruptcy Solutions, LLC toll-free at 1-866-879-0688.

If you have any questions about this notice or the Objection, please contact Debtors' counsel, Erik Encarnacion, Esq., at 214-746-7700. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: September 24, 2010  
New York, New York

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
(212) 310-8000  
Shai Y. Waisman  
ATTORNEYS FOR DEBTORS  
AND DEBTORS IN POSSESSION

## A. M. BEST COMPANY

Ambest Road  
OLDWICK, NEW JERSEY 08858  
908-439-2200

October 15, 2010

Honorable James M. Peck  
U.S. Bankruptcy Court  
Courtroom 601  
One Bowling Green  
New York, NY 10004

Re: Lehman Brothers Holdings Inc., et al.,  
Debtor Name: Lehman Re LTD  
Chapter 11 Case#08-13555 (JMP)  
Claim# 10424  
Account#97676600  
Invoice: 2223440  
2008 Best's Rating Service Fee- \$150,000.00

Dear Honorable Judge James M. Peck:

I am writing regarding the recent communication received advising that our claim was to be disallowed and expunged on the grounds that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases (Docket No. 4271), as it was submitted without specifying a case number or Debtor against whom the claim is asserted.

I oppose the expungement, since it was a clerical error in not entering the debtors name and case# in the appropriate fields in the Proof of Claim. I have supplied a corrected Proof of Claim, listing the Debtor as Lehman Re LTD, case#08-13555 and the invoice reflecting the original claim amount.

We recognize that our claim is unsecured , but the corrected claim#10424, should be honored, as it was a clerical error and should not be disallowed on that basis.

You may contact me if you have any questions.

Very truly yours,



Michalina Del Rio  
Assistant Vice President  
Account Services  
(908) 439-2200 x 5840  
[Michalina.DelRio@ambest.com](mailto:Michalina.DelRio@ambest.com)



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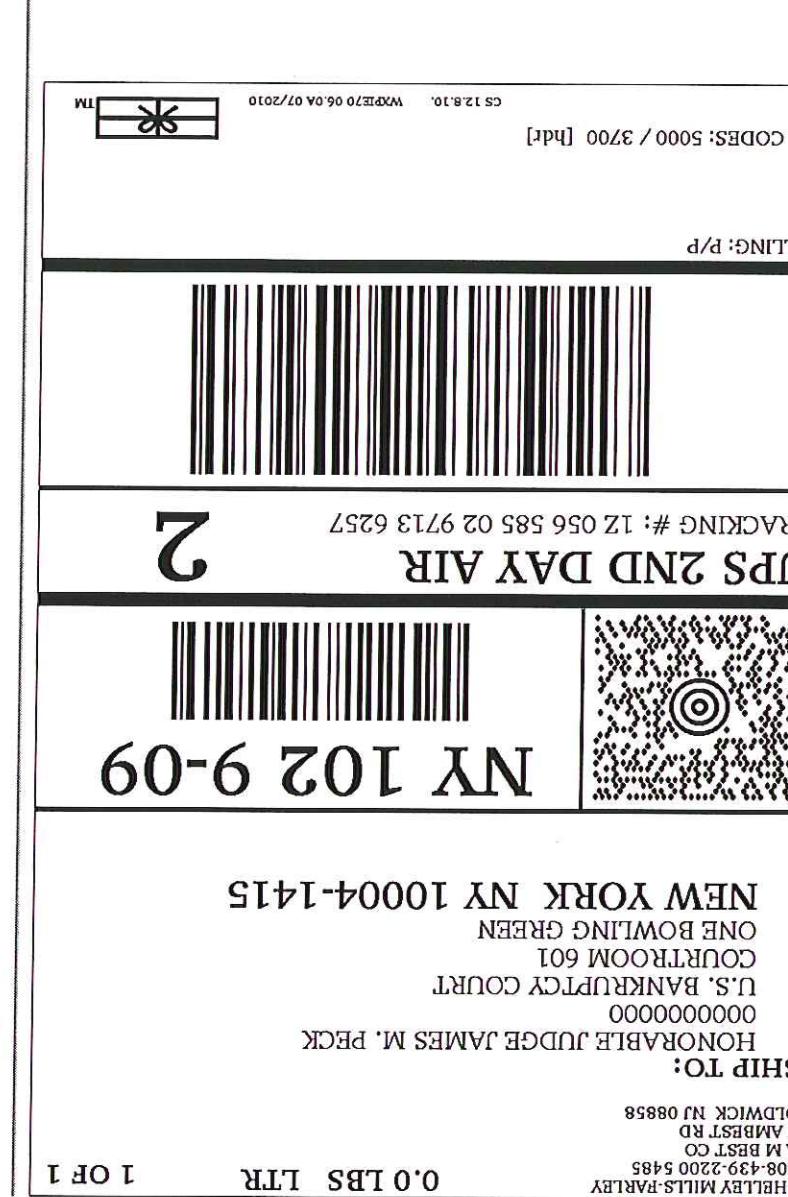
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# A. M. BEST COMPANY

Ambest Road  
OLDWICK, NEW JERSEY 08858  
908-439-2200

The Office of the United States  
Trustee for the Southern District of New York  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, NY 10004  
Attention: Tracy Hope Davis, Esq.

October 15, 2010

Dear Tracy Hope Davis:

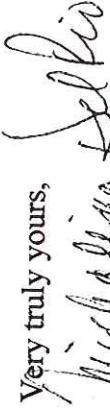
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You may contact me if you have any questions.

Very truly yours,  
  
Michalina Del Rio  
Assistant Vice President  
Account Services  
(908) 439-2200 x 5840  
[Michalina.DelRio@ambest.com](mailto:Michalina.DelRio@ambest.com)



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October 15, 2010

The Office of the United States  
Trustee for the Southern District of New York  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, NY 10004  
Attention: Brian Masumoto, Esq.

Re: Lehman Brothers Holdings Inc., et al.,  
Debtor Name: Lehman Re LTD  
Chapter 11 Case#08-13555 (JMP)  
Claim# 10424  
Account#97676600  
Invoice: 2223440  
2008 Best's Rating Service Fee- \$150,000.00

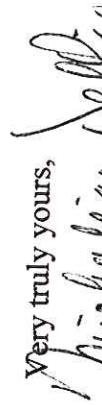
Dear Brian Masumoto:

I am writing regarding the recent communication received advising that our claim was to be disallowed and expunged on the grounds that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases (Docket No. 4271), as it was submitted without specifying a case number or Debtor against whom the claim is asserted.

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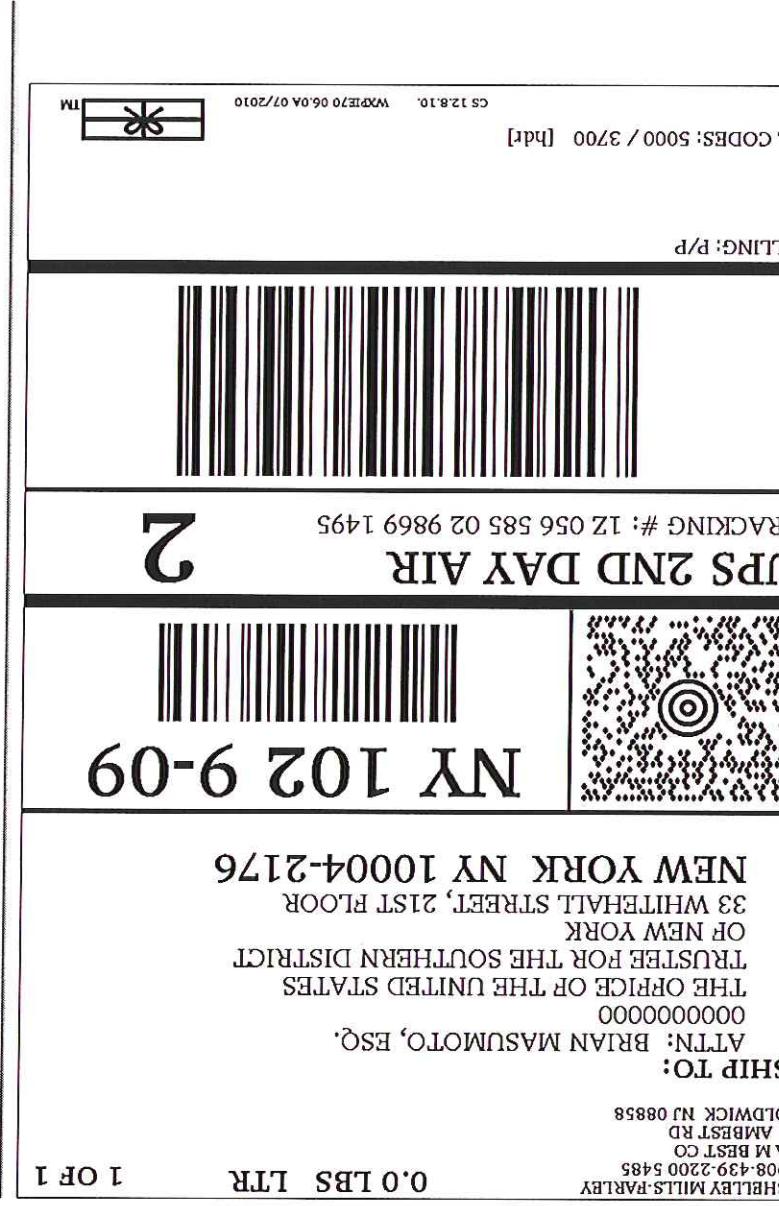
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October 15, 2010

The Office of the United States  
Trustee for the Southern District of New York  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, NY 10004  
Attention: Paul Schwartzberg, Esq.

Re: Lehman Brothers Holdings Inc., et al.,  
Debtor Name: Lehman Re LTD  
Chapter 11 Case#08-13555 (JMP)  
Claim# 10424  
Account#97676600  
Invoice: 2223440  
2008 Best's Rating Service Fee- \$150,000.00

Dear Paul Schwartzberg:

I am writing regarding the recent communication received advising that our claim was to be disallowed and expunged on the grounds that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases (Docket No. 4271), as it was submitted without specifying a case number or Debtor against whom the claim is asserted.

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The Office of the United States  
Trustee for the Southern District of New York  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, NY 10004  
Attention: Linda Rifkin, Esq.

October 15, 2010

Dear Linda Rifkin:

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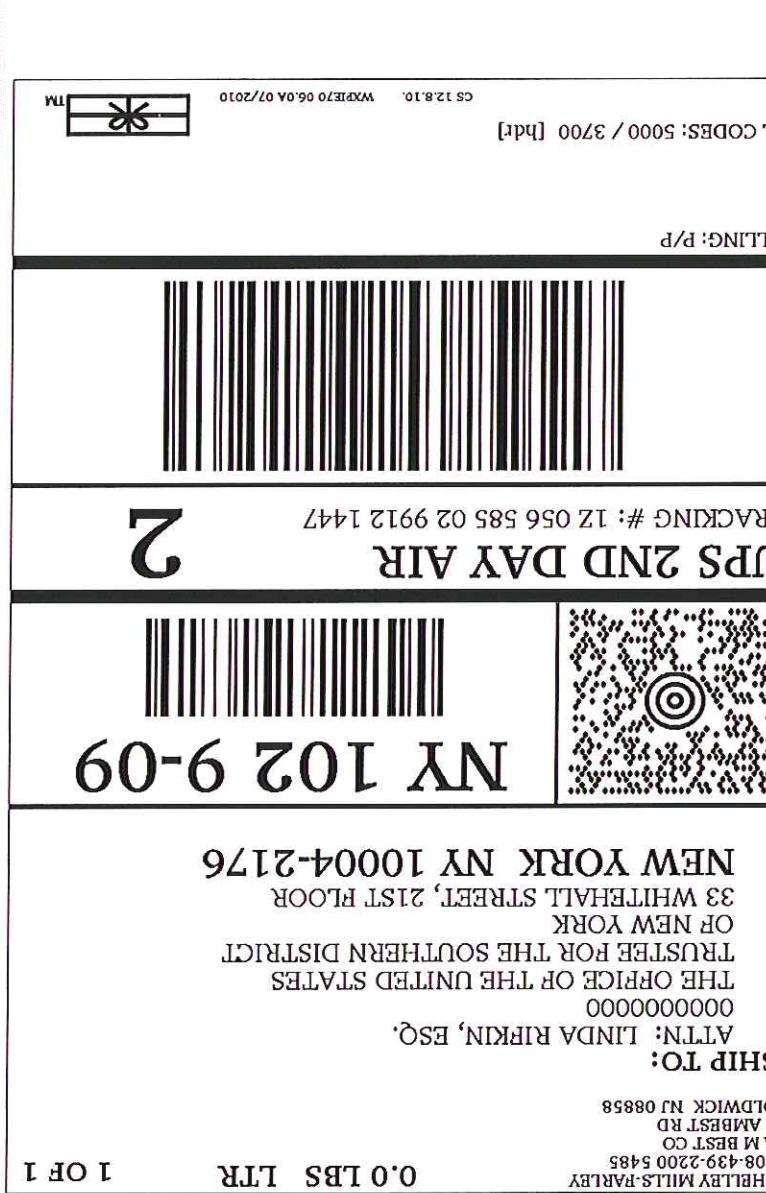
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## A. M. BEST COMPANY

Ambest Road  
OLDWICK, NEW JERSEY 08858  
908-439-2200

October 15, 2010

The Office of the United States  
Trustee for the Southern District of New York  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, NY 10004  
Attention: Andy Velez- Rivera, Esq.

Re: Lehman Brothers Holdings Inc., et al.,  
Debtor Name: Lehman Re LTD  
Chapter 11 Case#08-13555 (JMP)  
Claim# 10424  
Account#97676600  
Invoice: 2223440  
2008 Best's Rating Service Fee- \$150,000.00

Dear Andy Velez-Rivera:

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# A. M. BEST COMPANY

Ambest Road  
OLDWICK, NEW JERSEY 08858  
908-439-2200

October 15, 2010

Attorneys for the Debtor  
Lehman Brothers Holdings Inc, et al.,  
Weil Gotshal & Manges LLP  
767 Fifth Avenue  
New York, NY 10153  
Attention: Shai Waisman, Esq.

Re: Lehman Brothers Holdings Inc., et al.,  
Debtor Name: Lehman Re LTD  
Chapter 11 Case#08-13555 (JMP)  
Claim# 10424  
Account#97676600  
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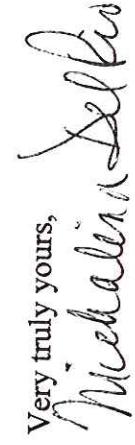
Dear Shai Waisman:

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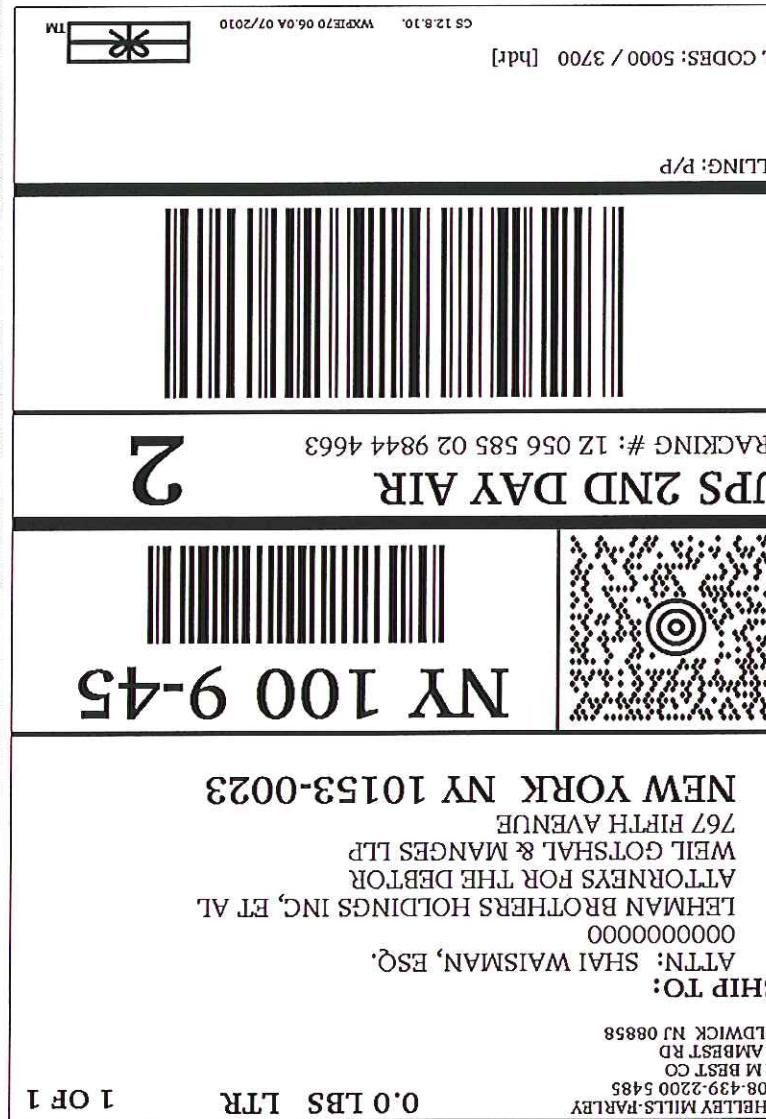
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# A. M. BEST COMPANY

Ambest Road  
OLDWICK, NEW JERSEY 08858  
908-439-2200

October 15, 2010

Attorneys for the Official Committee of  
Unsecured Creditors,  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, NY 10005  
Attention: Dennis F. Dunne, Esq.

Dear Dennis Dunne:

Re: Lehman Brothers Holdings Inc., et al.,  
Debtor Name: Lehman Re LTD  
Chapter 11 Case#08-13555 (JMP)  
Claim# 10424  
Account#97676600  
Invoice: 2223440  
2008 Best's Rating Service Fee- \$150,000.00

I am writing regarding the recent communication received advising that our claim was to be disallowed and expunged on the grounds that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases (Docket No. 4271), as it was submitted without specifying a case number or Debtor against whom the claim is asserted.

I oppose the expungement, since it was a clerical error in not entering the debtors name and case# in the appropriate fields in the Proof of Claim. I have supplied a corrected Proof of Claim, listing the Debtor as Lehman Re LTD, case#08-13555 and the invoice reflecting the original claim amount.

We recognize that our claim is unsecured, but the corrected claim#10424, should be honored, as it was a clerical error and should not be disallowed on that basis.

You may contact me if you have any questions.

Very truly yours,

  
Michalina Del Rio  
Assistant V.P.  
Account Services  
(908) 439-2200 x 5840  
[Michalina.DelRio@ambest.com](mailto:Michalina.DelRio@ambest.com)

Cc:Dennis O'Donnell, Esq.  
Evan Fleck, Esq.



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October 15, 2010

Attorneys for the Official Committee of  
Unsecured Creditors,  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, NY 10005  
Attention: Dennis F. Dunne, Esq.

Cc:Dennis O'Donnell, Esq.  
Evan Fleck, Esq.

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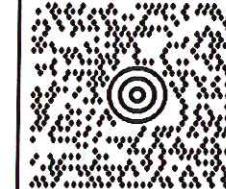
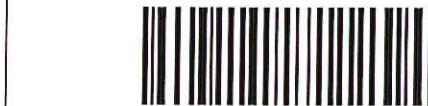
0.0 LBS LTR 1 OF 1

SHELLEY MILLS, FARRLEY  
908-439-2200 5485  
1 AMBEST CO  
OLDWICK NJ 08858

ATTN: DENNIS O'DONNELL, ESG  
0000000000  
MILBANK, TWEED, HADLEY & McCLOY LLP  
ATTORNEYS FOR OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS  
1 CHASE MANHATTAN PLAZA

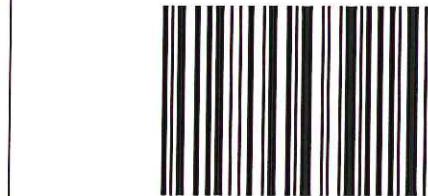
NEW YORK NY 10005-1402

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2



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CS12.8.10. WXPTE70 06.0A 07/2010

October 15, 2010

Attorneys for the Official Committee of  
Unsecured Creditors,  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, NY 10005  
Attention: Dennis F. Dunne, Esq.

Cc:Dennis O'Donnell, Esq.  
Evan Fleck, Esq.

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The Insurance Information Source

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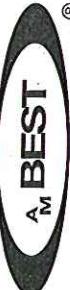
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

## THIS SPACE IS FOR COURT USE ONLY

## PROOF OF CLAIM

<p>Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)</p> <p><b>A.M. Best Company, Inc.</b> Ambest Road Oldwick, NJ 08858</p> <p>Telephone number: 908-439-2200 ext. 5840 Email Address: _____</p> <p>Telephone number: _____ Email Address: _____</p>		<p><input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.</p> <p>Court Claim Number: _____ (If known)</p> <p>Filed on: _____</p>	<p><b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a).</b> If any portion of your claim falls in one of the following categories, check the box and state the amount.</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).</p> <p><input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).</p> <p><input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(_____).</p>
<p><b>1. Amount of Claim as of Date Case Filed: \$ 150,000.00</b> If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges.</p> <p><b>2. Basis for Claim: Services performed</b> (See instruction #2 on reverse side.)</p> <p><b>3. Last four digits of any number by which creditor identifies debtor: 6600</b> <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)</p> <p><b>4. Secured Claim (See instruction #4 on reverse side.)</b> Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____</p> <p>Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____</p> <p><b>Amount of Secured Claim: \$ _____ Amount Unsecured: \$ 150,000.00</b></p> <p><b>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____</b> (See instruction #6 on reverse side.)</p> <p><b>7. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. <b>8. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b> If the documents are not available, please explain: _____</p>			
Date: 10/15/2010	<p><b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.</p> <p><i>Julie M. McCallister</i></p> <p><b>FOR COURT USE ONLY</b></p> <p><i>Penalty for presenting fraudulent claim:</i> Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</p>		

# INVOICE



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(908) 439-2200 FAX (908) 439-3697  
FED ID # 13-495140

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HM 68  
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All Past Due Invoices are subject to a FINANCE CHARGE  
of 1.5% per month which is equivalent to an ANNUAL  
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QTY PRODUCT DESCRIPTION / SHIP TO NAME  
CODE  
1 002100908 2008 BEST'S RATING SVC FEE - L/H FSR - ANNUAL

DELIVERY CHARGES	UNIT PRICE	DISCOUNT %	AMOUNT	PRODUCT AMOUNT
150,000.00				150,000.00

**REPRINT 12/23/2008**

<b>TOTAL PRODUCT AMOUNT</b>	<b>\$150,000.00</b>
<b>TOTAL DELIVERY CHARGES</b>	<b>\$0.00</b>
<b>TOTAL SALES TAX</b>	<b>\$0.00</b>
<b>PREPAYMENT</b>	<b>\$0.00</b>
<b>TOTAL AMOUNT DUE</b>	<b>\$150,000.00</b>

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ACCOUNT NUMBER	97676600
ORDER NUMBER	480359
INVOICE NUMBER	2223440
INVOICE DATE	7/2/08
AMOUNT DUE	\$150,000.00

**PRINT NAME****EXP. DATE****DATE****ACCOUNT NUMBER****ORDER NUMBER****INVOICE NUMBER****INVOICE DATE****AMOUNT DUE****MAKE CHECK PAYABLE AND REMIT TO:**

A. M. BEST COMPANY INC.  
P.O. BOX 828806  
PHILADELPHIA, PA 19182-9806